UNITED STATES DISTRICT COURT EASTERN DISTRICT OF TENNESSEE at GREENEVILLE

RICHARD LAVON BARWICK,)	
Plaintiff,)	Case No. 2:17-cv-165
v.)	Judge Mattice
IRS,)	Magistrate Judge Corker
Defendant.)	
	,	

ORDER

On October 12, 2018, United States Magistrate Judge Clifton L. Corker filed a Report and Recommendation (Doc. 3) pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b). Magistrate Judge Corker recommended that this action be dismissed due to a lack of jurisdiction. (Doc. 3 at 2–3). Plaintiff filed no objections to the Magistrate Judge's Report and Recommendation.¹ Nevertheless, the Court has reviewed *de novo* the record in this matter, and it agrees with the Magistrate Judge's well-reasoned conclusions. Accordingly, the Court **ACCEPTS** and **ADOPTS** Magistrate Judge Corker's legal conclusions. Plaintiff's claim is hereby **DISMISSED**.

SO ORDERED this 29th day of October, 2018.

/s/ Harry S. Mattice, Jr.
HARRY S. MATTICE, JR.
UNITED STATES DISTRICT JUDGE

¹ Magistrate Judge Corker specifically advised Plaintiff that he had 14 days in which to object to the Report and Recommendation and that failure to do so would waive his right to appeal. (Doc. 3 at 4 n.2); *see* Fed. R. Civ. P. 72(b)(2); *see also Thomas v. Arn*, 474 U.S. 140, 148-51 (1985) (noting that "[i]t does not appear that Congress intended to require district court review of a magistrate's factual or legal conclusions, under a de novo or any other standard, when neither party objects to those findings").